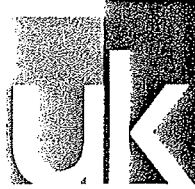


Exhibit M



underberg & kessler LLP

PAUL F. KENEALLY, PARTNER
(585) 258-2882
pkeneally@underbergkessler.com

May 20, 2011

VIA EMAIL (w.eber@eberbrothers.com) and
FIRST CLASS MAIL

Eber Brothers Wine and Liquor Corp.
c/o Mr. Lester Eber &
Ms. Wendy Eber
95 Allens Creek Road, Bldg. 2, Suite 10
Rochester, NY 14618

Re: Engagement of Underberg & Kessler LLP

Dear Lester and Wendy:

We are pleased that Eber Brothers Wine and Liquor Corp. ("Eber") has chosen Underberg & Kessler LLP as counsel to provide legal services to the Company in the D4 litigation. Eber may have additional legal needs in the future; some may arise in the course of representing Eber on this matter. We will be glad to discuss representing Eber on these other matters, as the need for additional work arises.

The purpose of this letter is to confirm our engagement, as required by court rules to which we are subject. Absent any special arrangements made, all legal work done by us will be on the terms and conditions set forth in this letter.

I will be primarily responsible for handling your representation. When questions or comments arise about our services, staffing, billing or other aspects of our representation, please contact me or, if I am not immediately available, my assistant, Sue Bell. My direct telephone number is (585) 258-2882; my email is pkeneally@underbergkessler.com. Ms. Bell's direct line is (585) 258-2807 and her email is sbell@underbergkessler.com. It is important that Eber and its officers are satisfied with our services and responsiveness at all times.

Our general billing practices, an explanation of how attorney's fees are usually charged, and our policies in connection with expenses are outlined in the "Statement of Billing Policies" which is attached as Appendix A.

Eber may terminate our representation in any matter at any time. We have the same right, subject to our obligation to give you reasonable notice to arrange alternative representation and to the direction of any court involved in the matter. Eber agrees to execute any documents necessary to complete our withdrawal from representation in a matter. Such termination by either party will not relieve Eber from the obligation to pay for all legal services rendered and disbursements incurred prior to the date of such

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300 Bausch & Lomb Place, Rochester, NY 14604
585-258-2800 PHONE 585-258-2821 FAX

www.underbergkessler.com

Additional Offices
Buffalo, Canandaigua, Newark, Greece and
Geneseo, NY

Eber Brothers Wine and Liquor Corp
Mr. Lester Eber
Ms. Wendy Eber
May 20, 2011
Page 2



termination and we have the legal right to retain Eber's files until we have been paid in full for our services to the date of termination.

Clients have the right to be provided with copies of correspondence and legal documents relating to the matters being handled by us and to be kept apprised of the status of those matters. Eber's rights and responsibilities as a client are set forth in the attached Appendix B. If Eber has any questions regarding the legal services being performed for Eber, our billing policies, or any bill Eber may receive, please feel free to discuss your questions and concerns with me or our managing partner, Anna Lynch.

In the event a dispute arises between Eber and this firm regarding fees or disbursements charged to Eber, Eber has the right to submit the dispute to arbitration pursuant to Part 137 of the Rules of the Chief Administrator, Title 22 of the Official Compilations of the Codes, Rules and Regulations of the State of New York. In Monroe County, New York, those arbitrations are administered by the Monroe County Bar Association and information can be obtained about fee arbitrations by calling (585) 546-1817.

We encourage Eber and its officers to make sure that all of your questions are answered. We appreciate Eber's input, because this helps us to better address Eber's legal needs.

If the terms of our representation are agreeable to Eber, please sign the enclosed copy of this letter and return it to me to confirm Eber's acceptance of the terms of our engagement as well as Eber's receipt of the attached copy of Eber's responsibilities as a client. We have no obligation to provide legal services until Eber signs and return the copy of this letter, together with the Five Thousand Dollar (\$5,000.00) retainer. However, if we undertake to provide legal services prior to receiving the signed copy of this letter, the terms of our engagement will govern this work.

Again, we are pleased that you have selected Underberg & Kessler LLP to represent you.

Very truly yours,

UNDERBERG & KESSLER LLP

Paul F. Keneally
Paul F. Keneally

PFK:sb
cc: Rachel B. Bandyck, Esq.

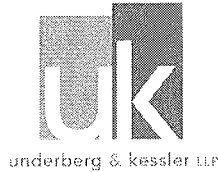
AGREED:
DATE: _____

DATE: _____

EBER BROTHERS WINE AND LIQUOR CORP.

By: _____
Lester Eber
Its: _____
By: *Wendy Eber*
Wendy Eber
Its: Chief Financial Officer

Eber Brothers Wine and Liquor Corp
Mr. Lester Eber
Ms. Wendy Eber
May 20, 2011
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Appendix A

Statement of Billing Policies

Staffing

We intend to provide quality legal services in an efficient, economical manner. This may necessitate involving other firm attorneys as well as paralegals, who are not attorneys but are experienced in the preparation of documents and the completion of various tasks. From time to time, internal conferences will take place among our personnel and two or more individuals may attend meetings on your behalf, but only where appropriate to provide needed professional experience, reduce the need for legal research or achieve economies of effort.

Computation of Fees

The primary basis for computing the fees for our services is the time spent by the various attorneys and paralegals performing such services. However, sometimes it is appropriate to take into account additional factors including the timeframe within which the services must be rendered, the priority given and the resources devoted to the services, the opportunity cost to the firm of performing the services, the responsibility or risk undertaken by the firm and the final results achieved.

The time for which you are charged generally includes: telephone and office conferences with you or perhaps, witnesses, employees, agents and affiliated professionals, consultants, experts, opposing parties and their counsel, our legal personnel and others; time spent conducting negotiations; factual and legal research and investigation; responding to auditors' requests for information regarding pending matters; preparing correspondence, reports, agreements, memoranda and other documents; and travel time.

We believe our hourly billing rates for attorneys and paralegals are competitive with other firms of our size and sophistication in the Western New York market. The hourly billing rates for our attorney(s) range from \$260 to \$345 for partners; \$240 to \$290 for senior attorneys; and \$165 to \$240 for associates. Our paralegals' hourly billing rates are \$100 to \$160. You will be billed the then current hourly billing rate for the attorney or paralegal performing the work, unless we agree otherwise. You may, at any time, request an updated list of hourly billing rates for paralegals, associates and partners handling your matters.

For your convenience we may furnish estimates of the legal fees or disbursements that we anticipate will be incurred on your behalf. An estimate is by its nature inexact and subject to

Eber Brothers Wine and Liquor Corp
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unforeseen circumstances, and it should not be construed as a maximum or a minimum fee quotation unless agreed to in writing. Consequently, the final fee may differ from any estimate provided to you. There are many circumstances, which we can neither anticipate nor control, that can affect the amount of time we may have to devote to any particular matter. We will attempt to advise you as we encounter situations that may cause our time charges to exceed an estimate by a significant amount.

Costs and Disbursements

Advances made by the firm on your behalf for expenses such as travel, filing fees, extraordinary photocopying, postage and overnight delivery, computer assisted research, special deliveries, consultants' fees and other similar costs incurred in the performance of our services will be billed to you as costs. If costs are expected to be substantial, however, we may have them billed directly to you, without advancing them ourselves; or you may be requested to deposit funds up front to cover those costs. We will attempt to obtain your approval for large expenses on your behalf before we incur them.

Billing and Payment

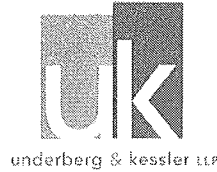
Our general practice will be to bill you for our services and costs on a monthly basis. Our statements will detail the legal fees and disbursements incurred on your behalf. Due to some delays in ascertaining the amounts involved, certain costs may not be billed by us on the statement which lists the related services. We will apply retainers received from you to monthly bills, and those bills will reflect charges against the retainer.

Payment is due within 30 days of the date of our statements for services. We reserve the right to charge you interest at the rate of 9% per annum, or such lesser maximum rate as may be permitted by applicable law, from the date of our invoice to the date of payment, on any amount you owe which is not paid within 30 days. We also reserve the right to terminate our representation at any time if payment is not received within 30 days from the date of a statement. Finally, we reserve the right to charge you any and all costs that we incur in collecting an overdue amount from you.

Retainer

You will not be credited with interest on any retainers held by us. By law, interest on all retainers goes directly from our bank into an Interest On Lawyer's Account fund established by the State of New York, and is used to support legal programs for those unable to afford legal representation. We reserve the right at any time to request an increase in any retainer held by us. Except to the extent used to pay our statements, as provided below, these retainer funds will

Eber Brothers Wine and Liquor Corp
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May 20, 2011
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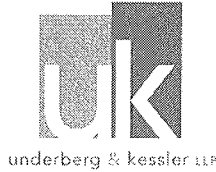
remain in our client trust account for the duration of our representation in the matter for which the retainer is held, and any remaining balance will be returned to you immediately upon termination of our representation with respect to that matter. Although you agree to pay each of our statements for services as provided herein, we reserve the right to use any part of the retainer to satisfy a delinquent payment, and to discontinue our representation until you forward funds to restore the full amount of the retainer.

Conflicts of Interest

With respect to conflict of interest matters, we are performing or have performed conflicts check within our office. As you understand, we represent many clients on a broad range of matters. Based upon our initial conversations, we have found no apparent conflicts relative to the representation requested. However, if at any time we become aware of a conflict, we will discuss it with you. We specifically reserve the right to withdraw from representation if we feel that we cannot properly represent you because of a conflict. In addition, because we do represent many banks and other financial institutions in the area, we are limited in our ability to institute litigation against these clients. If the requested representation would require such litigation, we may either withdraw from the requested representation or, after consultation with you, refer that particular matter to other counsel to handle.

We also may continue to represent or to undertake to represent existing or new clients in any matter that is not substantially related to our work on your matters, even if the interests of such clients in other matters are adverse to or in competition with you. However, if as a result of our representation of you, we have obtained sensitive, proprietary, or otherwise confidential information that, if known to any other client of ours, could be used by that client to your material disadvantage, we will discuss the situation with you. Of course, under no circumstances will we make any disclosure of any of your confidential information or our advice to you without your prior consent.

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Mr. Lester Eber
Ms. Wendy Eber
May 20, 2011
Page 6

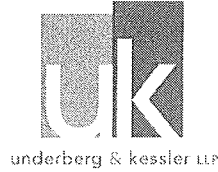


Appendix B

Client's Rights and Obligations

1. You are entitled to be treated with courtesy and consideration at all times by your lawyer and the other lawyers and personnel in your lawyer's office.
2. You are entitled to an attorney capable of handling your legal matter competently and diligently, in accordance with the highest standards of the profession. If you are not satisfied with how your matter is being handled, you have the right to withdraw from the attorney-client relationship at any time (court approval may be required in some matters and your attorney may have a claim against you for the value of services rendered to you up to the point of discharge).
3. You are entitled to your lawyer's independent professional judgment and undivided loyalty uncompromised by conflicts of interest.
4. You are entitled to be charged a reasonable fee and to have your lawyer explain at the outset how the fee will be computed and the manner and frequency of billing. You are entitled to request and receive a written itemized bill from your attorney at reasonable intervals. You may refuse to enter into any fee arrangement that you find unsatisfactory. In the event of a fee dispute, you may have the right to seek arbitration; your attorney will provide you with the necessary information regarding arbitration in the event of a fee dispute, or upon your request.
5. You are entitled to have your questions and concerns addressed in a prompt manner and to have your telephone calls returned promptly.
6. You are entitled to be kept informed as to the status of your matter and to request and receive copies of papers. You are entitled to sufficient information to allow you to participate meaningfully in the development of your matter.
7. You are entitled to have your legitimate objectives respected by your attorney, including whether or not to settle your matter (court approval of a settlement is required in some matters).
8. You have the right to privacy in your dealings with your lawyer and to have your secrets and confidences preserved to the extent permitted by law.

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Mr. Lester Eber
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9. You are entitled to have your attorney conduct himself or herself ethically in accordance with the Code of Professional Responsibility.
10. You may not be refused representation on the basis of race, creed, color, religion, sex, sexual orientation, age, national origin or disability.



underberg & kessler LLP

PAUL F. KENEALLY, PARTNER
(585) 258-2882
pkeneally@underbergkessler.com

December 13, 2016

VIA EMAIL & FIRST CLASS MAIL

Ms. Wendy Eber
Mr. Lester Eber
30 Corporate Drive
North Haven, CT 06473

Re: Engagement of Underberg & Kessler LLP

Dear Wendy and Lester:

We are pleased that you have chosen Underberg & Kessler LLP as counsel to provide representation to both of you, individually, Alexbay, LLC f/k/a Lester Eber, LLC, Eber Bros. & Co., Inc, Eber Bros. Wine and Liquor Corporation, Eber Bros. Wine & Liquor Metro, Inc. and Eber-Connecticut, LLC in an action venued in the Southern District of New York District Court and brought by Daniel Kleeberg, Lisa Stein and Audrey Hays. You may have additional legal needs in the future, some of which may arise in the course of representing you on this matter. We will be glad to discuss representing you on these other matters, if the need for additional work arises.

Attorneys, like other professionals who advise on financial matters, are now required by a new federal law to inform their clients of their policies regarding privacy of client information. Attorneys have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by this new law. Therefore, we have always protected your right to privacy.

In the course of providing our clients with litigation or some of the other services we offer, such as tax preparation and planning, real estate, debt collection, and other financial and management advice, we receive significant confidential financial information from our clients. As a client of Underberg & Kessler LLP, all information that we receive from you is held in confidence, and is not released to people outside the firm, except as agreed to by you, or as required under an applicable law.

We retain records relating to professional services that we provide so that we are better able to assist you with your needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic confidential information, we maintain physical, electronic and procedural safeguards that comply with our professional standards.

Ms. Wendy Eber
Mr. Lester Eber
December 13, 2016
Page 2



We encourage you to make sure that all your questions are answered. We appreciate your input, because this helps us to better address your legal needs.

You may terminate our representation in any matter at any time. We have the same right, subject to our obligation to give you reasonable notice to arrange alternative representation and to obtain court approval where warranted. You agree to execute any documents necessary to complete our withdrawal from representation in a matter. Such termination by either party will not relieve you from the obligation to pay for all legal services rendered and all disbursements incurred prior to the date of such termination and we have the legal right to retain your files until we have been paid in full for our services to the date of termination.

Our general billing practices and explanation of how attorneys' fees will be charged and our policies in connection with expenses are outlined in the "Statement of Billing Policies" attached as Appendix A. The hourly billing rates for our attorney(s) range from: \$300.00 to \$375.00 for partners and senior attorneys; and \$200.00 to \$290.00 for associates. Our paralegals' hourly billing rates are \$110.00 to \$185.00. My hourly billing rate will be \$360.00. Colin D. Ramsey, Esq., who will be doing a significant amount of the legal work here has an hourly billing rate of \$300.00. Our hourly rates change from time-to-time, often in January of each year. You will be billed the then current hourly billing rate for the attorney or paralegal performing the work, unless we agree otherwise. We have agreed to an initial retainer of \$10,000.00 for an initial review of your current situation. We expect that an additional retainer will be required if we progress to the next stage.

If you have any questions regarding our billing policies, any bill you may receive or the legal services being performed for you, please feel free to discuss your questions and concerns with me or our managing partner. Clients have the right to be provided with copies of correspondence and legal documents relating to the matters being handled by us and to be kept apprised of the status of those matters. Your rights and responsibilities as a client are set forth in the "Client's Rights and Obligations" attached as Appendix B.

If a dispute arises between you and this firm regarding fees or disbursements charged to you, you have the right to submit the dispute to arbitration pursuant to Part 137 of the Rules of the Chief Administrator, Title 22 of the Official Compilations of the Codes, Rules and Regulations of the State of New York. In Monroe County, New York, those arbitrations are administered by the Monroe County Bar Association and information can be obtained about fee arbitrations by calling (585) 546-1817.

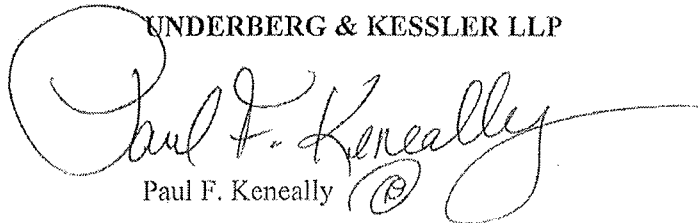
If the terms of our representation are agreeable to you, please sign the enclosed copy of this letter and return it to me along with the agreed upon retainer of \$10,000.00 to confirm your acceptance of the terms of our engagement as well as your receipt of the attached copy of your responsibilities as a client. You will be billed on a monthly basis for fees incurred. We have no obligation to provide legal services until you sign and return the copy of this letter. However, if we undertake to provide legal services prior to receiving your signed copy of this letter, the terms of our engagement will govern this work.

Ms. Wendy Eber
Mr. Lester Eber
December 13, 2016
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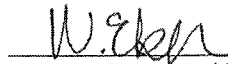
Again, we are pleased that you have selected Underberg & Kessler LLP to represent you. We welcome you as a returning client of the firm and we look forward to being of service to you.

Sincerely yours,

UNDERBERG & KESSLER LLP

Paul F. Keneally

PFK/ddd
Enclosures

AGREED to this 16 day of ^{February 2017} ~~December~~, 2016.


Wendy Eber, Individually and on behalf of
Alexbay, LLC f/k/a Lester Eber, LLC
Eber Bros. & Co., Inc.
Eber Bros. Wine and Liquor Corporation
Eber Bros. Wine & Liquor Metro, Inc.
Eber-Connecticut, LLC

Lester Eber, Individually and on behalf of
Alexbay, LLC f/k/a Lester Eber, LLC
Eber Bros. & Co., Inc.
Eber Bros. Wine and Liquor Corporation
Eber Bros. Wine & Liquor Metro, Inc.
Eber-Connecticut, LLC

*Ms. Wendy Eber
Mr. Lester Eber
December 13, 2016
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Appendix A

STATEMENT OF BILLING POLICIES

Computation of Fees

The primary basis for computing the fees for our services is the time spent by the various attorneys and paralegals performing such services. However, sometimes it is appropriate to take into account additional factors including the time frame within which the services must be rendered, the priority given and the resources devoted to the services, the opportunity cost to the firm of performing the services, the responsibility or risk undertaken by the firm and the final results achieved. Invoices for services will be rendered on a monthly basis. Invoices are payable upon receipt.

The time for which you are charged generally includes: telephone and office conferences with you or perhaps, witnesses, employees, agents and affiliated professionals, consultants, experts, opposing parties and their counsel, our legal personnel and others; time spent conducting negotiations; factual and legal research and investigation; responding to auditors' requests for information regarding pending matters; preparing correspondence, reports, agreements, memoranda and other documents; and travel time.

Our general billing practices and explanation of how attorneys' fees will be charged and our policies in connection with expenses are outlined in the "Statement of Billing Policies" attached as Appendix A. The hourly billing rates for our attorney(s) range from: \$300.00 to \$375.00 for partners and senior attorneys; and \$200.00 to \$290.00 for associates. Our paralegals' hourly billing rates are \$110.00 to \$180.00. You will be billed the then current hourly billing rate for the attorney or paralegal performing the work, unless we agree otherwise. You may, at any time, request an updated list of hourly billing rates for paralegals, associates and partners handling your matters.

For your convenience we may furnish estimates of the legal fees or disbursements that we anticipate will be incurred on your behalf. An estimate is by its nature inexact and subject to unforeseen circumstances, and it should not be construed as a maximum or a minimum fee quotation unless agreed to in writing. Consequently, the final fee may differ from any estimate provided to you. There are many circumstances, which we can neither anticipate nor control, that can affect the amount of time we may have to devote to any particular matter. We will attempt to advise you as we encounter situations that may cause our time charges to exceed an estimate by a significant amount.

*Ms. Wendy Eber
Mr. Lester Eber
December 13, 2016
Page 5*



Staffing

We seek to provide quality legal services in an efficient, economical manner. This may necessitate involving different attorneys and paralegals, who are not attorneys but are experienced in the preparation of documents and the completion of various tasks.

From time-to-time, internal conferences will take place among our personnel and two or more individuals may attend meetings on your behalf, but only where appropriate to provide needed expertise, reduce the need for legal research or achieve economies of effort.

Costs

Advances made by the firm on your behalf for expenses such as travel, long-distance telephone calls, filing fees, photocopying, telecopy transmission, postage and overnight delivery, computer assisted research, special deliveries, consultants' fees and other similar costs incurred in the performance of our services will be billed to you as costs. If costs are expected to be substantial, however, we may have them billed directly to you, without advancing them ourselves; or you may be requested to deposit funds up front to cover those costs.

Billing and Payment

Our general practice will be to bill you for our services and costs on a monthly basis unless other arrangements are made. Our statements will detail the legal fees and disbursements incurred in your behalf. Due to some delays in ascertaining the amounts involved, certain costs may not be billed by us on the statement which lists the related services.

We reserve the right to charge you a late fee at the rate of eight percent (8%) per annum on any outstanding balance which is not paid within sixty (60) days from the date of the invoice. We also reserve the right to terminate our representation at any time if payment is not received within sixty (60) days of the invoice date. Finally, we reserve the right to charge you any and all costs that we incur in collecting an overdue amount from you.

Ms. Wendy Eber
Mr. Lester Eber
December 13, 2016
Page 6



Conflicts of Interest

With respect to conflict of interest matters, we are performing or have performed conflicts check within our office. As you understand, we represent many clients on a broad range of matters. Based upon our initial conversations, we have found no apparent conflicts relative to the representation requested. However, if at any time we become aware of a conflict, we will discuss it with you. We specifically reserve the right to withdraw from representation if we feel that we cannot properly represent you because of a conflict. In addition, because we do represent many banks and other financial institutions in the area, we are limited in our ability to institute litigation against these clients. If the requested representation would require such litigation, we may either withdraw from the requested representation or, after consultation with you, refer that particular matter to other counsel to handle.

We also may continue to represent or to undertake to represent existing or new clients in any matter that is not substantially related to our work on your matters, even if the interests of such clients in other matters are adverse to or in competition with you. However, if as a result of our representation of you, we have obtained sensitive, proprietary, or otherwise confidential information that, if known to any other client of ours, could be used by that client to your material disadvantage, we will discuss the situation with you. Of course, under no circumstances will we make any disclosure of any of your confidential information or our advice to you without your prior consent.

*Ms. Wendy Eber
Mr. Lester Eber
December 13, 2016
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Appendix B

STATEMENT OF CLIENT'S RIGHTS

1. You are entitled to be treated with courtesy and consideration at all times by your lawyer and the other lawyers and nonlawyer personnel in your lawyer's office.
2. You are entitled to have your attorney handle your legal matter competently and diligently, in accordance with the highest standards of the profession. If you are not satisfied with how your matter is being handled, you have the right to discharge your attorney and terminate the attorney-client relationship at any time (court approval may be required in some matters and your attorney may have a claim against you for the value of services rendered to you up to the point of discharge).
3. You are entitled to your lawyer's independent professional judgment and undivided loyalty uncompromised by conflicts of interest.
4. You are entitled to be charged a reasonable fee and expenses and to have your lawyer explain before or within a reasonable time after the commencement of the representation how the fees and expenses will be computed and the manner and frequency of billing. You are entitled to request and receive a written itemized bill from your attorney at reasonable intervals. You may refuse to enter into any arrangement for fees and expenses that you find unsatisfactory. In the event of a fee dispute, you may have the right to seek arbitration: your attorney will provide you with the necessary information regarding arbitration in the event of a fee dispute, or upon your request.
5. You are entitled to have your questions and concerns addressed promptly and to receive a prompt reply to your letters, telephone calls, emails, faxes and other communications.
6. You are entitled to be kept reasonably informed as to the status of your matter and are entitled to have your attorney promptly comply with your reasonable requests for information, including your requests for copies of papers relevant to the matter. You are entitled to sufficient information to allow you to participate meaningfully in the development of your matter and make informed decisions regarding the representation.
7. You are entitled to have your legitimate objectives respected by your attorney. In particular, the decision of whether to settle your matter is yours and not your lawyer's. (Court approval of a settlement is required in some matters.)
8. You have the right to privacy in your communications with your lawyer and to have your confidential information preserved by your lawyer to the extent required by law.
9. You are entitled to have your attorney conduct himself or herself ethically in accordance with the New York Rules of Professional Conduct.
10. You may not be refused representation on the basis of race, creed, color, religion, sex, sexual orientation, age, national origin or disability.